

EXHIBIT 10

DELPHI
Automotive Systems

DELPHI SAGINAW STEERING SYSTEM		SHIP TO:	##ES1	SHED PER RELEASE##
3900 HOLLAND RD. SAGINAW MI 48601		US		
VENDOR NUMBER	60-881-4059	INVOICE TO:	DELPHI AUTOMOTIVE SYSTEMS PROTOTYPE OPERATIONS 3900 HOLLAND RD.	
H E SERVICES CO TO: ANCON PROTOTYPE MACHINE 1755 WICCO RD SAGINAW MI 48601		DEPT. 14	SAGINAW MI 48601	
<small>This order is not binding until accepted. Acceptance should be furnished on attached confirmation copy which should be returned to Buyer.</small> <small>On the reverse side herein are the terms and conditions by acceptance of which Seller agrees by acceptance of this order to sell the goods and render the services described in the face and reverse side hereof. Terms of Sale, Conditions of Sale, General and Local Agreement between Buyer and Seller and all other representations and warranties made by Seller to Buyer in connection therewith will be deemed incorporated herein, unless otherwise agreed by Seller and Buyer in writing. Any term or representation which appears to conflict with any term or condition herein is hereby rejected.</small> <small>If Government Contract Number is Shown, Herein, Additional Terms and Conditions Attached Hereto Apply.</small>				

PURCHASE ORDER: S3B00059

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.
(2) copies of your packing slip must be shown on Packing Slips and Invoices.
Item Identification Number(s) must be shown on Packing Slips and Invoices.

Invoice Attn: Accounts Payable
Do not Declare Valuation of Express Shipments or insure Parcel Post.

PHONE: 989-757-3404
J SANBORN
Buyer

ORDER DATE
05/01/02

ALTERATION ISSUE DATE
S18

ALTERATION EFFECTIVE DATE
PURCHASING AGENT

PAYMENT TERMS			NET	2ND DAY OF 2ND MONTH	SHIPPING POINT	DESTINATION UNLESS OTHERWISE INDICATED	SHIP VIA SEE BELOW	PRICE MULTIPLE	UNIT OF MEASURE
		ITEM IDENTIFICATION NO.	ITEM NAME	RFO NUMBER	DATE REQUIRED	TAX CODE / %	BASE UNIT PRICE		
THIS IS A MISC BLANKET ORDER FOR THE COMMODITY 2002 RE-# # THIS IS A LOCAL BLANKET ORDER # EFFECTIVE DATE: 05/01/02 EXPIRATION DATE: 05/01/05 THIS ORDER LISTED IN THE FOLLOWING CURRENCY USD DOLLAR (UNITED STATES) NPN-000 INNER/OUTER RACE OFF EXCELLO MACHINE. RACES MADE FROM BAR STOCK COST \$119.25. RACES MADE FROM SUPPLIED BLANKS COST \$96.75. RE-ISSUE OF MBO S3B00028. ANCON AGREES NOT TO USE EXCELLO MACHINE OR TOOLING FOR ANY OF DELPHI'S COMPETITOR'S. SUPPLIER WILL HAVE A SECURED AREA FOR EXCELLO MACHINE AND PARTS. REFER TO QUOTE INFORMATION ATTACHED TO ORIGINAL MBO. PRICE IS BASED ON QUOTE DATED 6/19/01. REF PO S3S18278 FOR EXCELLO MACHINE. ** COMPLETE GP-11 SUBMISSION REQUIRED TO ACCOMPANY SHIPMENT ** TERMS AND CONDITIONS JANUARY 2001; APPLY OF WHICH SUPPLIER HAS RECEIVED A COPY.									

B000044 USER: MELISSA L KALEYTA
ORIGINAL

LAST PAGE

DELPHI
Automotive Systems

DELPHI SAGINAW STEERING SYSTEM
SHIP TO:
3900 HOLLAND RD.
SAGINAW MI
48601

VENDOR NUMBER 60-881-4059
HE SERVICES CO
ANCON PROTOTYPE MACHINE
TO: 1755 WICCO RD
SAGINAW MI
48601

###ESTABLISHED PER RELEASE###

PURCHASE

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ORDER: S3B00059 001
ALTERATION #

This Number Must Appear On All Invoices, Packing Slips,
Packages and Bills of Lading.

(2) copies of your packing slip must accompany each shipment.

Item Identification Number(s) must be shown on Packing Slips and
Invoices.

Invoice Attn: Accounts Payable
Do not Declare Valuation of Express Shipments or Insure Parcel
Post.

INVOICE TO:	DELPHI AUTOMOTIVE SYSTEMS PROTOTYPE OPERATIONS 3900 HOLLAND RD.
DEPT:	14
SAGINAW MI	US
<small>This order is not binding until accepted. Acceptance should be written on acknowledgement copy which should be returned to Buyer. The received order is the contract and conditions to which Seller agrees by acceptance of this order. The received order becomes the contract and conditions of sale. Any changes in the terms and conditions of sale must be made in writing and signed by both parties. Any deviation from the standard terms and conditions will be binding upon the Buyer unless made in writing and signed by Buyer's authorized representative. If Government Contract Number is Shown Hereon, additional Terms and Conditions Attached Hereto Apply.</small>	
F.O.B.	DESTINATION UNLESS OTHERWISE INDICATED
SHIPPING POINT	

PAYMENT TERMS		NET	2ND DAY OF 2ND MONTH	SEE BELOW		SHIP VIA				
ITEM SEQUENCE	ITEM IDENTIFICATION NO.	QUANTITY ORDERED	RFO NUMBER	DESCRIPTION	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT OF MEASURE	
				THIS IS A MISC BLANKET ORDER FOR THE COMMODITY 2002 RE						
				#LOCAL BLANKET S3B00059 HAS BEEN ALTERED AS FOLLOWS#						
				EFFECTIVE DATE: 05/01/02 EXPIRATION DATE: 05/01/05						
				THIS ALTERATION LISTED IN THE FOLLOWING CURRENCY						
				USD DOLLAR (UNITED STATES)						
				ADD CANCELLED MBO S3B00028 CLAUSES						
				MBO WILL BE EVALUATED EVERY 1/4 ON VOLUME, STARTING 3 MONTHS AFTER MACHINE IS PLACE AT UNIVERSAL TOOL AND RUN OFF IS SUCCESSFUL. PAYMENT FOR MACHINE IS INCLUDED IN PART PC. PRICE BASED ON A QUANTITY OF 7,000 PCS ANNUALLY. THIS PRICE WILL GO UP OR DOWN BASED ON ACTUAL VOLUME EVERY 1/4 TO INSURE PAYMENT OF MACHINE. REFER TO ANCON'S QUOTE S3B00028 DATED 10/12/1999. APPROVED AT AOURCING ON 10/18/1999. SOURCING DECISION ATTACHED.						
1	M000032	USER	MELISSA L KALEYTA						LAST PAGE	
									ORIGINAL	

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ΙΕΛΠΗ

BLANKET ORDER ALTERATION ATTACHMENT FORM
SELECTED
ALTERATION NUMBER S3000059 002 ISSUE DATE 09/10/03

SELLER NAME: SAWYER
BUYER CODE: S18
VENDOR : H E SERVICE

ITEM SEQ	VENDOR PERCENT	ITEM IDENTIFICATION	WORN NAME	DESCRIPTION	RFO NUMBER	BASE UNIT PRICE	PRICE	BUY MULT	U/N
		O.D. GRIND				\$ 28.00			
		COMPLETE				\$ 96.75			
		SET UP CHARGE \$350.00							
		HEAT TREAT				\$ 46.00			
		- BAR STOCK INNER RACE							
		HARD TURN O.D.				\$ 21.00			
		MACHINE BALL GROOVE				\$ 29.75			
		O.D. GRIND				\$ 28.00			
		GREEN MACHINE				\$ 68.50			
		COMPLETE				\$119.25			
		SET-UP				\$450.00			
		HEAT TREAT				\$ 68.50			
		PRODUCTION BLANK - OUTER RACE							
		GREEN MACHINE O.D.				\$ 46.00			
		HARD TURN O.D.				\$ 21.00			
		MACHINE BALL GROOVES				\$ 29.75			
		COMPLETE				\$ 96.75			
		SET-UP				\$350.00			
		- BAR STOCK - OUTER RACE							
		GREEN MACHINE O.D.				\$ 68.50			
		HARD TURN O.D.				\$ 21.00			
		MACHINE BALL GROOVES				\$ 29.75			
		COMPLETE				\$119.25			
		SET-UP				\$450.00			

M0000039 USER: MELISSA L KALEYTA

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